

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

UNITED STATES OF AMERICA)	DOCKET NO.
)	
v.)	FACTUAL BASIS
)	
KEVIN YUNSANG KIM)	
)	

NOW COMES the United States of America, by and through Dena J. King, United States Attorney for the Western District of North Carolina, and hereby files this Factual Basis in support of the plea agreement filed simultaneously in this matter.

This Factual Basis is filed pursuant to Local Criminal Rule 11.2 and does not attempt to set forth all of the facts known to the United States at this time. By their signatures below, the parties expressly agree that there is a factual basis for the guilty plea(s) that the defendant will tender pursuant to the plea agreement, and that the facts set forth in this Factual Basis are sufficient to establish all of the elements of the crime(s). The parties agree not to object to or otherwise contradict the facts set forth in this Factual Basis.

Upon acceptance of the plea, the United States will submit to the Probation Office a "Statement of Relevant Conduct" pursuant to Local Criminal Rule 32.4. The defendant may submit (but is not required to submit) a response to the Government's "Statement of Relevant Conduct" within seven days of its submission. The parties understand and agree that this Factual Basis does not necessarily represent all conduct relevant to sentencing. The parties agree that they have the right to object to facts set forth in the presentence report that are not contained in this Factual Basis. Either party may present to the Court additional relevant facts that do not contradict facts set forth in this Factual Basis.

1. The defendant, KEVIN YUNSANG KIM ("KIM") was a resident of Waxhaw, North Carolina, within the Western District of North Carolina.

2. KIM was a licensed acupuncturist. KIM formed Evergreen Acupuncture, Inc. in 2006 as a sole proprietorship and subsequently incorporated Evergreen Acupuncture in 2007. Evergreen Acupuncture was located in Charlotte, North Carolina. KIM was the sole shareholder of Evergreen Acupuncture.

3. On or about August 23, 2021, in the Western District of North Carolina, the defendant, KEVIN YUNSANG KIM, did willfully make and subscribe and file with the Internal Revenue Service, his U.S. Joint Individual Income Tax Return, Form 1040, for 2020, which was verified by a written declaration under the penalties of perjury and which KIM did not believe to be true and correct as to every material matter, in that the tax return reported total income on Line 9 as \$517,843, when he then and there well knew and believed that the amount of total income on Line

9 was substantially understated.

DENA J. KING
UNITED STATES ATTORNEY



Caryn Finley
ASSISTANT UNITED STATES ATTORNEY

Defendant's Counsel's Signature and Acknowledgment

I have read this Factual Basis, the Bill of Information, and the plea agreement in this case, and have discussed them with the defendant. Based on those discussions, I am satisfied that the defendant understands the Factual Basis, the Bill of Information, and the plea agreement. I hereby certify that the defendant does not dispute this Factual Basis.



Carrie Cohen
Sophie Barnett
Attorneys for Defendant

DATED: 11/6/2023